CAmagazine

Index to volume 110
January to December 1977

Topical index
Répertoire par sujets

Accounting/Comptabilité
Accounting for portfolio investments, J. D. Trites (May) 40
Analyse financière: la dimension internationale, D. Tremblay (sept) 44
Contrats de location, Les, P. Vézina (avr) 40
Contrats de location, Les, P. Vézina (mai) 44
Dictionnaire de la comptabilité: un instrument de francisation, Le, M. Arsenault (juin) 40
Fausse assurance des formules mathématiques, La, R. Brault (nov) 57
Historical cost system still the best (Speakers corner), J. Dougherty and I. McDougall (Sept) 67
Management accounting on our plate, R. J. A. Lord (Jan) 34
Pandora's box was a condominium, D. H. Ketchen (Oct) 28
Petroleum industry accounting reform on the way, D. W. Lay (Dec) 31
Practical model for instalment sales accounting, A, D. H. Drury and H. Falk (Feb) 24
Social responsibility accounting: time to get started, R. H. Anderson (Feb) 28

Accounting principles
Should accounting practices be universal?, G. Chevalier (July) 47

Accounting profession
Incorporating the professions in Alberta, G. W. Flynn (Feb) 32

Auditing
Complete auditor, The, W. A. Bradshaw (Mar) 51
External look at internal auditors, An, J. G. Sayers (Apr) 44
Illegal payments: who's to tell?, A. H. Adelberg and S. Feld (Apr) 31
Internal audit mandate in EDP, The, W. E. Perry (Sept) 38
Invitation to help develop new audit software, An, H. J. Will, H. Brussel and R. A. Clark (May) 35
Profession at the crossroads: a critique of *The Cohen Report*, A, K. S. Gunning (June) 28
Some approaches to the corporate social audit, L. J. Brooks, Jr. and W. R. Davis (Mar) 34

Auditor general's office
Five financial practices that threaten parliamentary control, J. C. Strick (Jan) 39

Banking
What Canadian bank financial statements don't tell, A. Belkaoui and A. Kahl (June) 32

Bankruptcy
Cost of bankruptcy, The, C. R. Dipchand and R. E. George (July) 28

Communications
Communications services: what's on the market?, D. E. Sharp (Aug) 38

Condominiums
Pandora's box was a condominium, D. H. Ketchen (Oct) 28

Current value accounting
How current value accounting affects net income concepts, P. Woolley (July) 31
Sample of Sandilands, A, J. T. Sale and R. W. Scapens (Jan) 45

Editorials/Editoriaux
Big stake in small business, A (July) 3
David and Goliath re-enacted (Sept) 3
David et Goliath ressuscités (sept) 4
Dernière génération des Vendredis, La (août) 4
Des accord au sein de la profession (oct) 4
Divided we stand (Oct) 3
Fall of Friday's child, The (Aug) 3
Impressions . . . (Dec) 3
Impressions . . . (déc) 4
Jalons de la comptabilité sociale, Les (fév) 4
Jeu d'envergure dans les petites entreprises, Un (juillet) 4
Laissons la publicité aux professionnels (nov) 4
Leave it to the pros (Nov) 3
On the defensive (June) 3
Price of beans, The, (Mar) 3
Prix des fèves, Le (mar) 4
S'endormir et peut-être faire de beaux rêves . . . (jan) 4
Statistics aside (Apr) 3
Statistiques mises à part (avr) 4
Sur la défensive (juin) 4
Taking shape (Feb) 3
To sleep, perchance to dream (Jan) 3
Try it, you'll like it (May) 3
Vous m'en direz des nouvelles (mai) 4

EDP/Systèmes informatiques
Getting the EDP contract you need, R. P. Radchuck (Aug) 34
Internal audit mandate in EDP, The, W. E. Perry (Sept) 38
Invitation to help develop new audit software, An, H. J. Will, H. Brussel and R. A. Clark (May) 35
Microcomputer challenge, The, H. R. Howson (Aug) 50
Minicomputers in public accounting?, M. J. Cerullo (Oct) 42
On time, in balance and under control—a computer success story, D. M. Fleming (Mar) 28
Post-vérification de projets informatiques, La, A. T. Shapiro (août) 46
User oriented systems (Management) C. P. Buetow (Dec) 46

EDP department
Ed. by K. O. Dorricott
Auditors role in systems development, The, R. G. Parker (Sept) 56
Computer auditing standards, K. O. Dorricott (May) 57
Managing your EDP manager, L. J. Turner (Nov) 65
Significant trends in data base and data communications, D. H. Roth (July) 52
Technical proficiency in planning the EDP audit, R. J. Widdowson (Jan) 53
What, me worry? A service bureau looks after my records, A. J. Neim (Mar) 67

Education department
Ed. by L. S. Rosen
Examining the Uniform Final Examinations, R. Peterson and L. S. Rosen (Feb) 56

Education for students/Formation des étudiants
Ed. by P. Evans
Answering the UFE critics, G. D. Richardson (Oct) 56
Devrais je suivre des cours préparatoires à l'examen?, P. Evans (avr) 64
Étudier pour l'Examen final uniforme—première partie (déc) 58
Pour mieux répondre à l'Examen final uniforme, J. K. Shepherd and W. T. Albo (août) 54
Programme de l'examen, Le, C. Vincent (juin) 63
Réponse aux critiques sur l'Examen final, G. D. Richardson (oct) 64
Should I attend a finalist preparation program?, P. Evans (Apr) 54
Studying for the UFE—Part 1, M. C. Kaiser (Dec) 54
Techniques for writing the UFE, J. K. Shepherd and W. T. Albo (Aug) 65
Thinking about the syllabus, C. Vincent (June) 57

Financial statements
Making financial statement footnotes more readable, J. S. Worthington (Sept) 34
New look at the language of business, A, K. G. Stanga (Dec) 39
Our changing concept of income, J.-P. Graveline (Nov) 59
What Canadian bank financial statements don't tell, A. Belkaoui and A. Kahl (June) 32

Firmly stated
Author: A. Muse
Appraisal system, The (May) 23
Ladies first (Jan) 24
Misery or happiness? (July) 26
Practice development (Feb) 21
Staff turnover (Sept) 26
The new " . . . " (Aug) 24
"To be or not to be" (Oct) 26
To qualify or . . . ? (June) 24

Foreign currency translation
Foreign currency translation in Canada and the United States, D. A. Scott and B. C. Walker (Nov) 48

Government accounting
Financial controls and the Government of Canada, R. B. Dale-Harris (Apr) 28

Illegal payments
Illegal payments: who's to tell?, A. H. Adelberg and S. Feld (Apr) 31

Inflation
Taxation of inflated business profits, The, G. E. Conkwright (Apr) 34

Inflation accounting
Inflation accounting—raising the British standard, W. T. Baxter (Feb) 36

In practice department
Ed. by D. J. Whyte
Effective audit planning, D. J. Whyte (July) 62
Insuring against interruption, D. A. Naismith (May) 70
It's a waste of time, D. J. Whyte (Jan) 52
Managing your practice by objectives, G. S. Odiorne (Mar) 75
Patents and the accountant, M. Sher (Nov) 77

Investments/L'investissements
Accounting for portfolio investments, J. D. Trites (May) 40
Simulation et la décision d'investissement en cas de risque, La, H. N. Trinh (mars) 46

Leasing/Les contrats de location
Contrats de location, Les, P. Vézina (avr) 40
Contrats de location, Les, P. Vézina (mai) 44
Equipment financing—the leasing alternative, L. W. Papernick and F. H. Henry (Dec) 26

Legal cases department
Ed. by R. W. V. Dickerson
Audit implications of equity funding, The (Aug) 67
CA acted correctly, The (Oct) 71
Rush to merger (June) 63
Sales were something else, The (Feb) 45
Why the fraud went undetected (Apr) 67

Letters
(Jan) 6, (Feb) 6, (Mar) 6, (Apr) 6, (May) 6, (June) 6, (Aug) 7, (Sept) 6, (Oct) 6, (Nov) 6, (Dec) 6

Management
Managing your EDP manager (EDP), L. J. Turner (Nov) 65
Managing your practice by objectives (In practice), G. S. Odiorne (Mar) 75
Scientific approach to management selection, A, J. D. Jackson and B. W. Taylor (Aug) 41
Time famine, The, A. W. McInnis (Sept) 47

Management department
Ed. by C. P. Buetow
How to undertake a survey, C. P. Buetow (Oct) 60
MAS and the practising CA, D. F. Culver (June) 68
Planning a payroll system, C. P. Buetow (Aug) 62
User oriented systems, C. P. Buetow (Dec) 46

Marketplace
(Aug) 21

News
Accounting and auditing standards
AICPA rebuts Metcalf Committee's charges (AICPA) (June) 12
ARC exposes R&D (CICA) (Apr) 8
Auditors to look at replacement cost information (AICPA) (Aug) 8
Australia first with CCA standard (Jan) 7
Back to basics (FASB) (Feb) 7
Call to disclose inflation accounting procedures (IASC) (June) 11
Chairman to go public (FASB) (May) 9
Comments bring re-exposure (CICA) (Apr) 8

Companies experiment with GPP (FASB) (July) 6
Companies must tell of shady past (SEC) (Jan) 7
Consolidated breakdown (FASB) (Feb) 7
Draft for R&D accounting, A, (IASC) (Feb) 8
Europeans propose new auditing guidelines (UEC) (Mar) 12
FASB meetings go public (FASB) (Aug) 8
Focus on stockbroker audits (AICPA) (Apr) 8
How do accounting standards affect the economy? (FASB) (Mar) 10
Lawyers and accountants agree to communicate (CICA) (June) 11
Liability protection might encourage forecasts (SEC) (Apr) 9
Looking for trouble (AICPA) (Apr) 8
New statements on special and comparative reports (AICPA) (Mar) 10
No more secret ownership (SEC) (Apr) 9
Nonprofit no excuse for nondisclosure (AICPA) (May) 9
Obtaining audit evidence (CICA) (June) 10
Rethinking the auditor's role (AICPA) (May) 8
Studying accounting standards' effects (FASB) (June) 14
Taking the future into account (IASC) (July) 6
To tell the truth (SEC) (Mar) 12
When debts are troubled (FASB) (Mar) 10

Anti-inflation update
Author: J. B. Sheedy
AIB compliance (Feb) 8
AIB still with us, The (May) 10
Amended guidelines for prices and profit margins (Jan) 8
Beginning of the end? (Mar) 14
Compensation guidelines (Apr) 9
Decontrol Canadian style (Dec) 15
Professional income reporting (July) 7
Withdrawal of controls (Aug) 8

Calendar
(Apr) 19, (May) 19, (Oct) 20, (Nov) 42

Conference coverage
Accounting and auditing in one world—the 11th International Congress of Accountants (Dec) 10
CICA Annual Conference—The Bermuda Formula (Nov) 17
XI Interamerican Accounting Conference in Vancouver (July) 11

Economic outlook
Author: J. D. Vasoff
As the economic world turns (July) 17
Budgets, bickering and ballots (June) 17
Canadian look at the US from inside, A (Nov) 35
Chrétien-Inco-Canadian dollar connection, The (Dec) 18
Economic Council of Canada tells us where to go, The (Feb) 12
How to save the country (Sept) 14
Late summer numbers: not so hot, The (Oct) 14
Macdonald's "pass the ball' budget (May) 14
New numbers cause for optimism (Aug) 13
Quebec election—a plus for Canada, The (Jan) 15
Where is the Canadian economy going in 1977? (Apr) 14

General
Accounting method proposed for oil and gas producers (Oct) 9
AICPA adopts hotly contested two-division plan (Nov) 8
AICPA says get it in writing (Sept) 10
Alberta Institute upgrades student training (Aug) 12
Alberta takes a closer look at UFE results (June) 15
Answering the critics (Jan) 12
Are auditors really independent of their clients? (Mar) 18
Better working conditions in Canada (June) 16
Big business sets up Ottawa lobby (May) 12
CAAA gears up (Aug) 12
Carelessness costs small business millions (Nov) 16
Clarkson, Gordon Foundation's second workshop (Aug) 12
Calculators permitted at the UFE (Aug) 10
Canadian salaries lead (May) 14
CICA proposes guidance on interim reviews (Nov) 8
Cooperative assessment (July) 10
Cost of no show, The (Mar) 19
Disagree cautiously with tax authorities (Sept) 9
Disagreements aired (Feb) 10
Duplication could be a waste (Mar) 15
Employee loans becoming more popular (Nov) 16
Enterprising ideas rewarded (June) 17
Examining the auditor's role (July) 12
FASB commissions nonprofit study (Oct) 9
Government support urged for inflation accounting (Sept) 8
Helping small business grow (Feb) 10
Help make history (Sept) 12
How much is a director worth? (Feb) 10
IASC issues IAS7 (Oct) 10
IFAC a reality (Dec) 11
IFAC moves closer to reality (Apr) 13
Investments head south (Apr) 14
Job done, AISG dissolves (Nov) 12
Let business mind its own (Feb) 12
Manitoba leads again (Feb) 9
Merged Touche Ross No. 3 in US (Oct) 10
More businesses going under (Nov) 14
More time to pay (Mar) 18
More time to play (Nov) 14
New accounting association formed (Mar) 15
New Hampshire lifts ban on advertising (Aug) 11
New securities act proposed (June) 16
Not a good time to invest (May) 13
Only the date has been changed (Feb) 10
Ontario government names inflation study committee (Jan) 12
Peat, Marwick, Mitchell under review (July) 14
Price Waterhouse proposes public disclosure (July) 8
Regulated industries under study (Oct) 10
Reporting on the parts (Sept) 8
Reporting prior period adjustments (Sept) 10
RPD still a long way off (Jan) 13
Salary and other trends in Canadian EDP (Apr) 13
SEC broadens securities disclosure (Nov) 9
SEC wants more disclosure about auditors (Nov) 12
Seule la date a été changée (fév) 10
Simultaneous audits—new tax weapon (Nov) 13
Syllabus under review (July) 12
They have the money . . . and the time (Feb) 11
Thought that counts, The (Nov) 30
Two new CA institutes (July) 8
Two new CICA drafts and a re-exposure (Dec) 12
Two pleas for tax reform (May) 11
Utilisation des calculatrices à l'Examen final uniforme (août) 11
Wilson reforms for Ontario? (Apr) 12
Winner has a choice, The (Jan) 12
Worldwide standards for internal auditors proposed (Dec) 14
1977 not a good year (Jan) 14

In print
New from the CICA
Above all, independence (Mar) 23
Audit committees come highly recommended (June) 22
Available in French (July) 22
Avenir des résultats prévisionnels, L' (sept) 22
Getting it together (May) 21
Il est là! (mai) 21
Mastering MAS (Apr) 19
Pension funds study calls for more disclosure (June) 21
Two valuable practice aids (Oct) 20

Reviews
(Jan) 23, (Feb) 17, (Mar) 24, (Apr) 20, (May) 21, (June) 22, (July) 23, (Aug) 18, (Sept) 24, (Oct) 21, (Nov) 41

International
Audit of current cost accounts (Scotland) (May) 17
Auditors lose face (England) (Jan) 19
Britain's pension headache (Oct) 16
Concealed costs of tax collection (England) (Mar) 20
Continuing education (The Netherlands) (Jan) 20
Continuing professional education (Scotland) (July) 19
Cost of Scottish independence, The (Oct) 16
Current cost accounting fails field test (Scotland) (Aug) 16
Current values and investment strategy (Scotland) (Jan) 20
Devolved Scottish government (Scotland) (June) 19
Disclosure to trade unions (Scotland) (Feb) 13
Endless education in UK (England) (Sept) 18
European stock options exchange, A (The Netherlands) (Dec) 24
Finance of North Sea oil (England) (July) 19
Hesitations on inflation accounting (England) (Aug) 16
Industrial democracy (Scotland) (Apr) 18
Information for Scottish wage negotiators (Dec) 23
Legal snags of inflation accounts (England) (June) 18
Les termes de l'armistice (France) (jan) 21
More strength for British auditors (England) (Feb) 13
New Scots committee for nonpractising CAs (Scotland) (Nov) 40
New statement for Scottish companies?, (Scotland) (Nov) 40
New UK body for accounting technicians (England) (Dec) 23
Regulation of securities markets (Scotland) (Mar) 20
Tightening the law (England) (May) 16
Tortuous reform in the UK (England) (Nov) 38
UK note on inflation accounting (England) (Sept) 18
UK to issue CCA guidelines (England) (Nov) 40
Understanding the accounts (England) (Apr) 16
Unity for Scots (Scotland) (Sept) 17
Usefulness of annual accounts, The (The Netherlands) (Aug) 17
VAT irritates Britain (England) (Dec) 22
Where have all the multinationals gone? (The Netherlands) (Feb) 14

In the courts
Capital outlay or expense? (May) 23
How active must a business be? (June) 20
Meal expenses (Feb) 16
Personal exemptions, anyone? (Jan) 22
Resounding acquittal (Sept) 20
Tax planning or improper avoidance? (July) 21

On the carpet
Cost of a complaint, The (June) 20
Guilty on 26 counts (July) 21
Price of not being up to par, The (Feb) 16
Scottish accountants taken to task (Oct) 18
Tax evasion can be costly (Apr) 18

Ottawa Report
. . . and all things nice (Aug) 14
Auditing when the government is shareholder (Sept) 16
Auditor general continues his case, The (Feb) 12
Auditor general has his say, The (Jan) 16
Changes in the Canada Pension Plan Act (July) 17
CICA proposes changes to FIRA (Sept) 15
Crown corporations under scrutiny (Dec) 19
FCA heads AIB (June) 18
Harsh words for Bill C-42 (Oct) 14
How to improve a relationship (Feb) 13
Government appoints two to CICA study group (Jan) 18
Input to tax treaty sought (Jan) 19
New Comptroller General of Canada post created (June) 18
Planning decontrol (July) 18
Reform of tax reform (Nov) 36
Responsible and responsive (Apr) 16
Royal commision asks for input (Aug) 15
Small business to get a hand (May) 16
Tax laws still not adequate (Apr) 15

People
ARC & ASC name new chairmen (J. M. Rooney; G. S. Henderson) (Nov) 34
Bienvenue à notre nouveau rédacteur français (G. Chevalier) (nov) 30
Blind faith (P. J. Collison) (Mar) 15
Blue chip investment (M. H. Hawkrigg) (Aug) 10
Blue ribbon auditor (E. Morrison) (July) 7
Fellowships for service (Sept) 13
First Canadian (G. M. Phillips) (Aug) 9

First Canadian to Accounting Hall of Fame (H. J. Ross) (Sept) 14
First lady (P. Jermey) (Jan) 9
Great expectations (G. Cowperthwaite) (Oct) 12
Help yourself (R. C. White) (Jan) 9
Indelible (J. A. deLalanne) (May) 10
Loss of a leader (H. Crowell) (July) 8
Mainly for students (P. Evans) (Apr) 10
Major responsibilities (D. Kerr) (Feb) 9
Monitoring Ottawa (G. R. McLellan) (Apr) 10
More to give (J. Goldberg) (Dec) 16
New AICPA chairman (S. Scott) (Dec) 17
Open and simple(r) (J. Raymond) (June) 14
Successful experiments (B. Howard) (Dec) 16
Top audit post changes hands (M. Calpin; D. Snell), (Sept) 13
Under new management (P. Buetow) (June) 15
Vice president elect (J. W. Adams) (Jan) 9
Walter J. MacDonald judges named/nomination des juges (W. H. Broadhurst; J. Lanctôt) (Nov) 31
Why not? (D. Blanchard) (May) 11
World campus (J. Cadieux) (Mar) 14
Year's best, The (L. S. Rosen) (Aug) 9
1976 Uniform Final Examination top candidates (Jan) 10

Special events
Accountants' future shock? (Aug) 18
Computer congress (Feb) 17
Conference in the east (Oct) 20
Conference roundup (May) 20
Getting auditing researchers together (July) 22
Jerusalem conference rescheduled (Nov) 14
Technical update on Munich conference (Feb) 17
XII Interamerican Conference (Jan) 22

Nonprofit organizations
Trustee's job is to manage, The, H. F. C. Graham (July) 35

Oil and gas industry
Petroleum industry accounting reform on the way, D. W. Lay (Dec) 31
Tax guide to oil and gas ventures, A, M. J. Gungl and L. E. Skingle (Nov) 44

Personnel
Scientific approach to management selection, A, J. D. Jackson and B. W. Taylor (Aug) 41

Personnel and training department
Ed. by S. H. Cornforth
Cooperative way to become a CA, The, E. R. Pyatt (Sept) 54
Developments in current recruitment, S. H. Cornforth;
As others see us, J. Straeter (Jan) 55
Finding the hidden winners, E. L. Shore (July) 51
How to fire a manager, M. Axmith (May) 64
Manpower planning for accountants, J. Garrow (Nov) 73
"Up or out" is the best policy, M. Axmith (Mar) 70

Professional development
Complete auditor, The, W. A. Bradshaw (Mar) 51
PD on the spot, J. G. Sayers (Nov) 54

Research department/Rubrique recherche
Ed. by R. D. Thomas
Activités en cours au Service des recherches (juillet) 54
Audit evidence; Proposed Accounting Recommendations (Dec) 51
Chapitre 8100—Note d'orientation sur la conduite de l'examen; "Investissements dans des sociétés en participation"; traitement comptable des variations de prix dans l'information financière (mars) 60
Comptabilité à la valeur actuelle, J. A. Carchrae; Les publications du services des recherches (nov) 79
Confirmation du contentieux, La, M. J. Ashby et P. D. Jackson; Frais de recherche et de développement (fév) 49
Conversion des devises étrangères, D. J. Moore (sept) 63
Current Research Department activities (July) 59
Current value accounting, J. A. Carchrae; Getting Research publications (Nov) 67
Foreign currency translation, D. J. Moore (Sept) 63
International accounting standards; IASC approves IAS7 (Oct) 49
Internal control; Accounting for research and development costs; Subsequent events: the cut-off date, J. A. Carchrae (Apr) 60
Investissements dans des sociétés en participation, G. Mulcahy (août) 59
Investments in corporate and unincorporated joint ventures, G. Mulcahy (Aug) 56
Lawyers letters, M. J. Ashby and P. D. Jackson; Research and development costs (Feb) 39
Le contrôle interne; Comptabilisation de frais de recherche et de développement; Evenements postérieurs à la date du bilan: où s'arrêter, J. A. Carchrae (avr) 48
Les Normes comptables internationales; Le C.I.N.C. approve la NC17 (oct) 52
L'information probante; Recommandations comptables proposées (déc) 48
Prises de position aux États-Unis et au Royaume-Uni en 1976 (mai) 54
Rapport Cohen, Le, P. D. Jackson (juin) 51
Research projects in process (Jan) 57
Section 8100—A guideline for performance of a review; "Investments in Corporate and Unincorporated joint ventures"; Accounting for changing prices (Mar) 71
The Cohen Report, P. D. Jackson (June) 48
Traveaux en cours (jan) 49
UK-US research pronouncements 1976 (May) 65

Seriously?
Babel, begone! H. Quidam (May) 24

Shareholders' agreements
Get the most value from your shareholders' agreements, I. R. Campbell (May) 30
Make your shareholders' agreements less taxing, R. J. Reid (June) 74

Social responsibility accounting
Social responsibility accounting: evaluating its objectives, concepts and principles, R. H. Anderson (Oct) 32
Some approaches to the corporate social audit, L. J. Brooks, Jr. and W. R. Davis (Mar) 34

Speakers corner
Are the professions doing their job?, B. Stephenson (May) 27
Challenge to free enterprise, The, T. S. Ripley (Feb) 22
Decontrol and post-control—what next?, D. S. Macdonald (Apr) 25
Federal civil service pensions are not a rip-off, F. H. Jackson (Mar) 26
Federal civil service—the new elite, The, J. C. Swallow (June) 26
Historical cost system still the best, J. Dougherty and I. McDougall (Sept) 67
Is accounting progressing?, H. H. Rappaport (Jan) 26
Non-market on valuation day, The, J. W. Beaton (Aug) 74

Taxation
Forward averaging with IACCs, A. Rosentzveig (Dec) 35
Make your shareholders' agreements less taxing, R. J. Reid (June) 44
MURBS—the great Canadian tax shelter, E. D. Marchant (Sept) 28
Property tax reform in Ontario, R. J. Rooks (May) 47
Taxation of inflated business profits, The, G. E. Cronkwright (Apr) 34
Tax planning for farmers, W. T. Wark (Jan) 28
Tax systems for the provinces—one for all or one for each?, D. R. Huggett (June) 36

Taxation department/Rubrique fiscalité
Ed. by G. M. Colley
All about nothings, A. N. Johnston (Oct) 47
Charities: the new order J. F. Gillespie and D. Senecal (May) 51
D'autres aspects du budget fédéral de mars 1977, G. M. Colley (juin) 55
Déduction à l'égard de la résidence principale, La, R. W. Colden (déc) 59
Designated surplus—an overview (Part I), P. F. Alliston (Mar) 58
Designated surplus—an overview (Part 2), P. F. Alliston (Apr) 51
Eléments incorporels, Les, A. N. Johnston (oct) 68
Et les placements personnels?, G. M. Colley (juillet) 57
Implications of investing in US rental property, G. Vasil (Feb) 43
Investir aux États-Unis dans des biens à usage locatif, G. Vasil (fév) 54
Is a simpler tax law really possible?, G. M. Colley (Jan) 63
Organismes de charité, J. F. Gillespie et D. Senecal (mai) 60
Planification fiscale et rentes à versements invariable, J. H. Sanger (août) 69
Salaire ou dividende?, M. Dubensky (sept) 61
Salary or dividend?, M. Dubensky (Sept) 61
Simplifier la loi de l'impôt, rêve ou réalité?, G. M. Colley (jan) 60
Some other aspects of the March 1977 budget, G. M. Colley (June) 60
Surplus désigné (1ère partie), Le, P. F. Alliston (mars) 65
Surplus désigné (deuxième partie), Le, P. F. Alliston (avr) 58
Tax consequences of leaving Canada, R. Raich and J. Bernstein (Nov) 63
Tax planning with income averaging annuities, J. H. Sanger (Aug) 72
Using the principal residence deduction, R. W. Colden (Dec) 44
Vous quittez le Canada? Attendez voir . . . , R. Raich et J. Bernstein (nov) 71
What's new in personal investment?, G. M. Colley (July) 63

Tax shelters
Forward averaging with IAACs, A. Rosentzveig (Dec) 35
Motion pictures as a tax shelter, R. M. Wise (Oct) 36
MURBS—The great Canadian tax shelter, E. D. Marchant (Sept) 28
Tax guide to oil and gas ventures, A, M. J. Gungl and L. E. Skingle (Nov) 44

Uniform Final Examination/L'Examen final uniforme
Il était une fois la question globale, L.-P. Lauzon (juillet) 38

Valuations
Share valuations: The taxpayer vs. Revenue Canada, W. D. Goodman (Mar) 54

Word processing
Is word processing for you?, F. R. Amport (Aug) 26

Index of contributors
Répertoire des auteurs

Adelberg, A. H. (and S. Feld), Illegal payments: who's to tell? (Apr) 31
Albo, W. T. (and J. K. Shepherd), Techniques for writing the UFE (Education for students) (Aug) 65
Alliston, P. F., Designated surplus—an overview (Part 1) (Taxation) (Mar) 58
Designated surplus—an overview (Part 2) (Taxation) (Apr) 51
Le surplus désigné (1ère partie) (Fiscalité) (mars) 65
Le surplus désigné (deuxième partie) (Fiscalité) (avr) 58
Amport, F. R., Is word processing for you? (Aug) 26
Anderson, R. H., Social responsibility accounting: evaluating its objectives, concepts and principles (Oct) 32
Social responsibility accounting: time to get started (Feb) 28
Arsenault, M., Le *Dictionnaire de la comptabilité:* un instrument de francisation (juin) 40
Axmith, M., How to fire a manager (Personnel and training) (May) 64
"Up or Out" is the best policy (Personnel and training) (Mar) 70
Ashby, M. J. (et P. D. Jackson), La confirmation du contentieux (Recherche) (fév) 49
Lawyers' letters (Research) (Feb) 39
Baxter, W. T., Inflation accounting—raising the British standard (Feb) 36
Beaton, J. W., The non-market on valuation day (Speakers corner) (Aug) 74
Belkaoui, A. (and A. Kahl), What Canadian bank financial statements don't tell (June) 32
Bernstein, J. (and R. Raich), Tax consequences of leaving Canada (Taxation) (Nov) 63

Vous quittez le Canada? Attendez voir . . . (nov) 71
Bradshaw, W. A., The complete auditor (Mar) 51
Brault, R., La fausse assurance des formules mathématiques (nov) 57
Brooks, Jr., L. J. (and W. R. Davis), Some approaches to the corporate social audit (Mar) 34
Brussel H. (and H. J. Will and R. A. Clark), An invitation to help develop new audit software (May) 35
Buetow, C. P., Editor of Management department
How to undertake a survey (Management) (Oct) 60
Planning a payroll system (Management) (Aug) 62
User oriented systems (Management) (Dec) 46
Campbell, I. R., Get the most value from your shareholders' agreements (May) 30
Carchrae, J. A., Comptabilité à la valeur actuelle (Recherche) (nov) 79
Current value accounting (Research) (nov) 67
Événements postérieurs à la date du bilan: où s'arrêter (Recherche) (avr) 48
Subsequent events: the cut-off date (Research) (Apr) 60
Cerullo, M. J., Minicomputers in public accounting (Oct) 42
Chevalier, G., Should accounting practices be universal? (July) 47
Clark, R. A. (and H. J. Will and H. Brussel), An invitation to help develop new audit software (May) 35
Colden, R. W., La déduction à l'égard de la résidence principale (Fiscalité) (déc) 63
Using the principal residence deduction (Taxation) (Dec) 44
Colley, G. M., Editor of Taxation department
D'autres aspects du budget fédéral de mars 1977, (Fiscalité) (juin) 55
Et les placements personnels (Fiscalité) (juillet) 57
Is a simpler tax law really possible? (Taxation) (Jan) 63
Simplifier la loi de l'impôt, rêve ou réalité? (Fiscalité) (jan) 60
Some other aspects of the March 1977 budget (Taxation) (June) 60
What's new in personal investment (Taxation) (July) 63
Cornforth, S. H., Editor of Personnel and training department
Developments in current recruitment (Jan) 55
Cronkwright, G. E., The taxation of inflated business profits (Apr) 34
Culver, D. F., MAS and the practising CA (Management) (June) 68
Dale-Harris, R. B., Financial controls and the Government of Canada (Apr) 28
Davis, W. R. (and L. J. Brooks, Jr.), Some approaches to the corporate social audit (Mar) 34
Dickerson, R. W. V., Editor of Legal cases department
Dipchand, C. R. (and R. E. George), The cost of bankruptcy (July) 28
Dorricott, K. O., Editor of EDP department
Computer auditing standards (EDP) (May) 57
Dougherty, J. (and I. McDougall), Historical cost systems still the best (Speakers corner) (Sept) 67
Drury, D. H. (and H. Falk), A practical model for instalment sales accounting (Feb) 24
Dubensky, M., Salaire ou dividende? (Fiscalité) (sept) 58
Salary or dividend? (Taxation) (Sept) 61
Evans, P., Editor of Education for students department
Devrais-je suivre des cours préparatoires à l'examen? (avr) 64
Should I attend a finalist preparation program? (Education for students) (Apr) 54
Falk, H. (and D. H. Drury), A practical model for instalment sales accounting (Feb) 24
Feld, S. (and A. H. Adelberg), Illegal payments: who's to tell? (Apr) 31
Fleming, D. M., On time, in balance and under control—a computer success story (Mar) 28
Flynn, G. W., Incorporating the professions in Alberta (Feb) 32
Garrow, J., Manpower planning for accountants (Personnel and training) (Nov) 73
George, R. E. (and C. R. Dipchand), The cost of bankruptcy (July) 28
Gillespie, J. F. (and D. Senecal), Charities: the new order (Taxation) (May) 51
Les organismes de charité (Fiscalité) (mai) 60
Goodman, W. D., Share valuations: The taxpayer vs. Revenue Canada (Mar) 54
Graveline, J.-P. Our changing concept of income (Nov) 59
Graham, H. F. C., The trustee's job is to manage (July) 35
Gunning, K. S., A profession at the crossroads: a critique of *The Cohen Report* (June) 28
Gungle, M. J. (and L. E. Skingle), A tax guide to oil and gas ventures (Nov) 44
Henry, F. H. (and L. W. Papernick), Equipment financing—the leasing alternative (Dec) 26
Howson, H. R., The microcomputer challenge (Aug) 50
Huggett, D. R., Tax systems for the provinces—one for all or one for each? (June) 36
Jackson, F. H., Féderal civil service pensions are not a rip-off (Speakers corner) (Mar) 26
Jackson, P. D., Le rapport Cohen (Recherche) (juin) 51
The *Cohen Report* (Research) (June) 48
Jackson, P. D. (et M. J. Ashby), La confirmation du contentieux (Recherche) (fév) 49
Lawyers' letters (Research) (Feb) 39
Jackson, J. D. (and B. W. Taylor), A scientific approach to management selection (Aug) 41
Johnston, A. N., All about nothings (Taxation) (Oct) 47
Les éléments incorporels (Fiscalité) (oct) 68
Kahl, A. (and A. Belkaoui), What Canadian bank financial statements don't tell (June) 32
Kaiser, M. C., Étudier pour l'Examen final uniforme—première partie (Formation des étudiants) (déc) 58
Studying for the UFE—Part 1 (Education for students) (Dec) 54
Ketchen, D. H., Pandora's box was a condominium (Oct) 28
Lauzon, L.-P., Il était une fois la question globale, (juillet) 38
Lay, D. W., Petroleum industry accounting reform on the way (Dec) 31
Lord, R. J. A., Management accounting on our plate (Jan) 34
Macdonald, D. S., Decontrol and post-control—what next? (Speakers corner) (Apr) 25
Marchant, E. D., MURBs—the great Canadian tax shelter (Sept) 28
McDougall, I. (and J. Dougherty), Historical cost systems still the best (Speakers corner) (Sept) 67
McInnis, A. W., The time famine (Sept) 47
Moore, D. J., Conversion des devises étrangères (Recherche) (sept) 50
Foreign currency translation (Research) (Sept) 63
Mulcahy, G., Investissements dans des sociétés en participation (Recherche) (août) 59
Investments in corporate and unincorporated joint ventures (Research) (Aug) 59
Naismith, D. A., Insuring against interruption (In practice) (May) 70
Neim, A. J., What, me worry? A service bureau looks after my records (EDP) (Mar) 67
Odiorne, G. S., Managing your practice by objectives (In practice) (Mar) 75
Papernick, L. W. (and F. H. Henry), Equipment financing—The leasing alternative (Dec) 26
Parker, R. G., The auditor's role in systems development (EDP) (Sept) 56
Peterson, R. C. (and L. S. Rosen), Examining the Uniform Final Examination (Education) (Feb) 56
Perry, W. E., The internal audit mandate in EDP (Sept) 38
Pyatt, E. R., The cooperative way to become a CA (Personnel and training) (Sept) 54
Quidam, H., Babel, begone! (Seriously?) (May) 24
Radchuck, R. P., Getting the EDP contract you need, (Aug) 34
Raich, R. (and J. Bernstein), Tax consequences of leaving Canada (Taxation) (Nov) 63
Vous quittez le Canada? Attendez voir . . . (nov) 71
Rappaport, H. H., Is accounting progressing? (Speakers corner) (Jan) 26
Reid, R. J., Make your shareholders' agreements less taxing (June) 44
Richardson, G. D., Answering the UFE critics (Education for students) (Oct) 56
Réponse aux critiques sur l'Examen final (Formation des étudiants) (oct) 64
Ripley, T. S., The challenge to free enterprise (Speakers corner) (Feb) 22
Rooks, R. J., Property tax reform in Ontario (May) 47
Rosen, L. S., Editor of Education department
Rosen, L. S (and R. Peterson), Examining the Uniform Final Examination (Education) (Feb) 56
Rosentzveig, A., Forward averaging with IAACs (Dec) 35
Roth, D. H., Significant trends in data base and data communications (EDP) (July) 52
Sale, J. T. (and R. W. Scapens), A sample of Sandilands (Jan) 45
Sanger, J. H., Planification fiscale et rentes à versements invariable (Fiscalité) (août) 69
Tax planning with income averaging annuities (Taxation) (Aug) 72
Sayers, J. G., An external look at internal auditors (Apr) 44
PD on the spot (Nov) 54
Scapens, R. W. (and J. T. Sale), A sample of Sandilands (Jan) 45
Scott, D. A. (and B. C. Walker), Foreign currency translation in Canada and the United States (Nov) 48
Senecal, D. (and J. F. Gillespie), Charities: the new order (Taxation) (May) 51
Les organismes de charité (Fiscalité) (mai) 60
Shapiro, A. T., La post-vérification de projets informatiques (août) 46
Sharp, D. E., Communications services: What's in the market? (Aug) 38
Shepherd, J. K. (and W. T. Albo), Pour mieux répondre a l'Examen final uniforme (Formation des étudiants) (août) 54
Sher, M., Patents and the accountant (In practice) (Nov) 77
Shore, E. L., Finding the hidden winners (Personnel and training) (July) 51
Skingle, L. E. (and M. J. Gungl), A tax guide to oil and gas ventures (Nov) 44
Stanga, K. G., A new look at the language of business (Dec) 39
Stephenson, B., Are the professions doing their job? (Speakers corner) (May) 27
Straeter, J., As others see us (Personnel and training) (Jan) 55
Strick, J. C., Five financial practices that threaten parliamentary control (Jan) 39
Swallow, J. C., The federal civil service—the new elite? (Speakers corner) (June) 26
Taylor, B. W. (and J. D. Jackson), A scientific approach to management selection (Aug) 41
Tremblay, D., L'analyse financière: la dimension internationale (sept) 44
Thomas, R. D., Editor of Research department
Trinh, H. N., La simulation et la décision d'investissement en cas de risque (mars) 46
Trites, J. D., Accounting for portfolio investments (May) 40
Turner, L. J., Managing your EDP manager (EDP) (Nov) 65
Vasil, G., Implications of investing in US rental property (Taxation) (Feb) 43
Investir aux États-Unis dans des biens à usage locatif (Fiscalité) (fév) 54
Vézina, P., Les contrats de location (avr) 40
Les contrats de location (mai) 44
Vincent, C., Le programme de l'examen (Formation des étudiants) (juin) 65
Thinking about the syllabus (June) 57
Walker, B.C. (and D. A. Scott), Foreign currency translation in Canada and the United States (Nov) 48
Wark, W. T., Tax planning for farmers (Jan) 28
Whyte, D. J., Editor of In practice department
Effective audit planning (In practice) (July) 62
It's a waste of time (In practice) (Jan) 52
Widdowson, R. J., Technical proficiency in planning the EDP audit (EDP) (Jan) 53
Will, H. J. (and H. Brussel and R. A. Clark), An invitation to help develop new audit software (May) 35
Wise, R. M., Motion pictures as a tax shelter (Oct) 36
Woolley, P., How current value accounting affects net income concepts, (July) 31
Worthington, J. S. Making financial statement footnotes more readable (Sept) 34